

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814	16	0.
2	☐ 4972	3	☐
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	0.
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	0.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	0.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2023 estimated tax payments and amount applied from 2022 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	0.

If you have a qualifying child, attach Sch. EIC.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
b	Routing number	c Type: ☐ Checking ☐ Savings	
d	Account number		
36	Amount of line 34 you want applied to your 2024 estimated tax	36	

Direct deposit?
See instructions.

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.	37	0.
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS?
See instructions ☒ **Yes. Complete below.** ☐ **No**

Designee's name **MICHAEL SHAPIRO, CPA**

Phone no. ()

Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

REAL ESTATE BROKER

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no.

Email address

Paid Preparer Use Only

Preparer's name

MICHAEL SHAPIRO, CPA

Preparer's signature

Date

PTIN

P00255466

Check if:

☐ Self-employed

Firm's name

MICHAEL SHAPIRO, CPA, INC.

Firm's address

2000 8

Phone

Firm's EIN

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2023)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

NAOMI BAR-LEV

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes.....	1	
2a	Alimony received.....	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C.....	3	-462.
4	Other gains or (losses). Attach Form 4797.....	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.....	5	-17,993.
6	Farm income or (loss). Attach Schedule F.....	6	
7	Unemployment compensation.....	7	
8	Other income:		
a	Net operating loss..... SEE STMT 1	8a	(146,828.)
b	Gambling.....	8b	
c	Cancellation of debt.....	8c	
d	Foreign earned income exclusion from Form 2555.....	8d	()
e	Income from Form 8853.....	8e	
f	Income from Form 8889.....	8f	
g	Alaska Permanent Fund dividends.....	8g	
h	Jury duty pay.....	8h	
i	Prizes and awards.....	8i	
j	Activity not engaged in for profit income.....	8j	
k	Stock options.....	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property.....	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)...	8m	
n	Section 951(a) inclusion (see instructions).....	8n	
o	Section 951A(a) inclusion (see instructions).....	8o	
p	Section 461(l) excess business loss adjustment.....	8p	
q	Taxable distributions from an ABLE account (see instructions).....	8q	
r	Scholarship and fellowship grants not reported on Form W-2.....	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d.....	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan.....	8t	
u	Wages earned while incarcerated.....	8u	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z.....	9	-146,828.
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8.....	10	-165,283.

Part II Adjustments to Income

11	Educator expenses.....		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.....		12	
13	Health savings account deduction. Attach Form 8889.....		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903.....		14	
15	Deductible part of self-employment tax. Attach Schedule SE.....		15	
16	Self-employed SEP, SIMPLE, and qualified plans.....		16	
17	Self-employed health insurance deduction.....		17	
18	Penalty on early withdrawal of savings.....		18	
19a	Alimony paid.....		19a	
b	Recipient's SSN.....			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction.....		20	
21	Student loan interest deduction.....		21	
22	Reserved for future use.....		22	
23	Archer MSA deduction.....		23	
24	Other adjustments:			
a	Jury duty pay (see instructions).....	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit.....	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.....	24c		
d	Reforestation amortization and expenses.....	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974.....	24e		
f	Contributions to section 501(c)(18)(D) pension plans.....	24f		
g	Contributions by certain chaplains to section 403(b) plans.....	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).....	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations.....	24i		
j	Housing deduction from Form 2555.....	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).....	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z.....		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10.....		26	0.

Schedule 1 (Form 1040) 2023

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleA for instructions and the latest information.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2023

Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

NAOMI BAR-LEV

Your social security number

[REDACTED]

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040 or 1040-SR, line 11	2	
3	Multiply line 2 by 7.5% (0.075)	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.
Taxes You Paid	5	State and local taxes.	
a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☒	5a	490.
b	State and local real estate taxes (see instructions)	5b	7,416.
c	State and local personal property taxes	5c	
d	Add lines 5a through 5c.	5d	7,906.
e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	7,906.
6	Other taxes. List type and amount:	6	
7	Add lines 5e and 6	7	7,906.
Interest You Paid	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐	
Caution: Your mortgage interest deduction may be limited. See instructions.	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited.	8a
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Attach to Form 1040 or 1040-SR.
Go to www.irs.gov/ScheduleB for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **08**

Name(s) shown on return

NAOMI BAR-LEV

Your social security number

Part I

Interest

(See instructions
and the
Instructions for
Form 1040,
line 2b.)

Note: If you
received a
Form 1099-INT,
Form 1099-OID, or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the total
interest shown on
that form.

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

SELECT PORTFOLIO

SELECT PORTFOLIO

Amount

6.

72.

1

- 2** Add the amounts on line 1. **2** 78.
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815. **3**
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b. **4** 78.

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

Part II

**Ordinary
Dividends**

(See instructions
and the
Instructions for
Form 1040,
line 3b.)

Note: If you
received a
Form 1099-DIV or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the
ordinary dividends
shown on that form.

- 5** List name of payer:

5

- 6** Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b. **6** 0.

Note: If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign
Accounts
and Trusts

Caution: If required,
failure to file FinCEN
Form 114 may
result in substantial
penalties.
Additionally, you may
be required to file
Form 8938, Statement
of Specified Foreign
Financial Assets.
See instructions.

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a** At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions. **Yes** **No**
If 'Yes,' are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements. **X**
- b** If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located:
- 8** During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions. **X**

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

FD/A0401L 06/16/23

Schedule B (Form 1040) 2023

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

Name of proprietor

NAOMI BAR-LEV

Social security number (SSN)

[REDACTED]

B Enter code from Instructions
449110

D Employer ID number (EIN) (see instr.)

A Principal business or profession, including product or service (see instructions)

FURNITURE SALES

C Business name. If no separate business name, leave blank.

BANKERS HILL VINTAGE

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses. ☒ Yes ☐ No

H If you started or acquired this business during 2023, check here. ☐ Yes ☒ No

I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions. ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☒ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. ☐	1	5,074.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	5,074.
4	Cost of goods sold (from line 42)	4	800.
5	Gross profit. Subtract line 4 from line 3	5	4,274.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	4,274.

Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		20a	a Vehicles, machinery, and equipment	20a	
12	Depletion	12		20b	b Other business property	20b	3,600.
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instr.):			24	Travel and meals:		
16a	a Mortgage (paid to banks, etc.)	16a		24a	a Travel	24a	
16b	b Other	16b		24b	b Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27b	28	4,736.	26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	-462.	27a	Other expenses (from line 48)	27a	1,136.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home; and (b) the part of your home used for business: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30		27b	b Energy efficient commercial buildings deduction (attach Form 7205)	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	-462.				

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

• If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a ☒ All investment is at risk.

32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation.	☐ Yes ☐ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation.	35
36	Purchases less cost of items withdrawn for personal use.	36 800.
37	Cost of labor. Do not include any amounts paid to yourself.	37
38	Materials and supplies.	38
39	Other costs.	39
40	Add lines 35 through 39.	40 800.
41	Inventory at end of year.	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.	42 800.

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year)	
44	Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for: a Business _____ b Commuting (see instructions) _____ c Other _____	
45	Was your vehicle available for personal use during off-duty hours?	☐ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes ☐ No
47 a	Do you have evidence to support your deduction?	☐ Yes ☐ No
	b If "Yes," is the evidence written?	☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

FEES	694.
POSTAGE	442.
48 Total other expenses. Enter here and on line 27a.	48 1,136.

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **13**

Name(s) shown on return

NAOMI BAR-LEV

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties**

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions ☒ Yes ☐ No
B If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☒ No

1 a Physical address of each property (street, city, state, ZIP code)

A **2440 ALBATROSS ST, SAN DIEGO, CA 92101**

B

C

1 b Type of Property
(from list below)

A **1**

B **6**

C

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.

Fair Rental Days

Personal Use Days

QJV

A **365**

B

C

Type of Property:

1 Single Family Residence

3 Vacation/Short-Term Rental

5 Land

7 Self-Rental

2 Multi-Family Residence

4 Commercial

6 Royalties

8 Other (describe)

Income:

	Properties:		
	A	B	C
3 Rents received.....	3 3,600.		
4 Royalties received.....	4	7,007.	

Expenses:

5 Advertising.....	5		
6 Auto and travel (see instructions).....	6		
7 Cleaning and maintenance.....	7		
8 Commissions.....	8		
9 Insurance.....	9 4,255.		
10 Legal and other professional fees.....	10		
11 Management fees.....	11		
12 Mortgage interest paid to banks, etc. (see instructions).....	12 77,531.		
13 Other interest.....	13		
14 Repairs.....	14		
15 Supplies.....	15		
16 Taxes.....	16 9,255.		
17 Utilities.....	17		
18 Depreciation expense or depletion.....	18 28,064.		
19 Other (list).....	19		
20 Total expenses. Add lines 5 through 19.....	20 119,105.		

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21 -115,505.	7,007.	
--	----------------------------	---------------	--

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions).....	22 (25,000.X)		
--	-------------------------------	--	--

23 a Total of all amounts reported on line 3 for all rental properties.....	23a 3,600.		
b Total of all amounts reported on line 4 for all royalty properties.....	23b 7,007.		
c Total of all amounts reported on line 12 for all properties.....	23c 77,531.		
d Total of all amounts reported on line 18 for all properties.....	23d 28,064.		
e Total of all amounts reported on line 20 for all properties.....	23e 119,105.		

24 Income. Add positive amounts shown on line 21. Do not include any losses.....	24 7,007.		
---	-------------------------	--	--

25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here ...	25 (25,000.)		
--	------------------------------	--	--

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2.....	26 -17,993.		
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BAA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2023

Foreign Tax Credit

(Individual, Estate, or Trust)

Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

2023

Attachment
Sequence No. 19Department of the Treasury
Internal Revenue Service

Name

NAOMI BAR-LEV

ID no. as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income c ☒ Passive category income e ☐ Section 901(j) income g ☐ Lump-sum distributions
b ☐ Foreign branch category income d ☐ General category income f ☐ Certain income re-sourced by treaty

h Resident of (name of country) USA

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
i Enter the name of the foreign country or U.S. possession.	VARIOUS			
1 a Gross income from sources within country shown above and of the type checked above (see instructions):				1 a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions. ☐				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	7,906.			
b Other deductions (attach statement)				
c Add lines 3a and 3b.	7,906.			
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)	14,959.			
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f.				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5.				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2.				7

Part II Foreign Taxes Paid or Accrued (see instructions)

COUNTRY	Credit is claimed for taxes (you must check one) (j) ☒ Paid (k) ☐ Accrued	Foreign taxes paid or accrued							(u) Total foreign taxes paid or accrued (add columns (q) through (t))	
		In foreign currency			(p) Other foreign taxes paid or accrued	In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				(t) Other foreign taxes paid or accrued
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties		
A										
B										
C										

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2

8

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9		
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions). (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		
11	Add lines 9 and 10.	11		
12	Reduction in foreign taxes (see instructions).	12		
13	Taxes reclassified under high tax kickout (see instructions).	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit.	14		
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions.	15		
16	Adjustments to line 15 (see instructions).	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17		
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption. Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18		
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1".	19		
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions. Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.	20		
21	Multiply line 20 by line 19 (maximum amount of credit).	21		
22	Increase in limitation (section 960(c)) (see instructions).	22		
23	Add lines 21 and 22.	23		
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions.	24		

Part IV Summary of Credits From Separate Parts III (see instructions)

25	Credit for taxes on section 951A category income.	25		
26	Credit for taxes on foreign branch category income.	26		
27	Credit for taxes on passive category income.	27		
28	Credit for taxes on general category income.	28		
29	Credit for taxes on section 901(j) income.	29		
30	Credit for taxes on certain income re-sourced by treaty.	30		
31	Credit for taxes on lump-sum distributions.	31		
32	Add lines 25 through 31.	32		
33	Enter the smaller of line 20 or line 32.	33		
34	Reduction of credit for international boycott operations. See instructions for line 12.	34		
35	Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a.	35		

Form **4952****Investment Interest Expense Deduction**

OMB No. 1545-0191

Department of the Treasury
Internal Revenue ServiceAttach to your tax return.
Go to www.irs.gov/Form4952 for the latest information.**2023**Attachment
Sequence No. **51**

Name(s) shown on return

NAOMI BAR-LEV

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2023 (see instructions).....	1	
2	Disallowed investment interest expense from 2022 Form 4952, line 7.....	2	244,473.
3	Total investment interest expense. Add lines 1 and 2.....	3	244,473.

Part II Net Investment Income

4 a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment).....	4 a	78.	
b	Qualified dividends included on line 4a.....	4 b		
c	Subtract line 4b from line 4a.....	4 c		78.
d	Net gain from the disposition of property held for investment.....	4 d		
e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions.....	4 e		
f	Subtract line 4e from line 4d.....	4 f		
g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions.....	4 g		
h	Investment income. Add lines 4c, 4f, and 4g.....	4 h		78.
5	Investment expenses (see instructions).....	5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-.....	6		78.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2024. Subtract line 6 from line 3. If zero or less, enter -0-.....	7	244,395.
8	Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions.....	8	78.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form **4952** (2023)

Form **4952**Department of the Treasury
Internal Revenue Service**Investment Interest Expense Deduction**

ALTERNATIVE MINIMUM TAX

Attach to your tax return.

Go to www.irs.gov/Form4952 for the latest information.

OMB No. 1545-0191

2023Attachment
Sequence No. **51**

Name(s) shown on return

NAOMI BAR-LEV

Identifying number

Part I Total Investment Interest Expense

1 Investment interest expense paid or accrued in 2023 (see instructions).....	1	
2 Disallowed investment interest expense from 2022 Form 4952, line 7.....	2	233,025.
3 Total investment interest expense. Add lines 1 and 2.....	3	233,025.

Part II Net Investment Income

4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment).....	4a	78.	
b Qualified dividends included on line 4a.....	4b		
c Subtract line 4b from line 4a.....	4c		78.
d Net gain from the disposition of property held for investment.....	4d		
e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions.....	4e		
f Subtract line 4e from line 4d.....	4f		
g Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions.....	4g		
h Investment income. Add lines 4c, 4f, and 4g.....	4h		78.
5 Investment expenses (see instructions).....	5		
6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-.....	6		78.

Part III Investment Interest Expense Deduction

7 Disallowed investment interest expense to be carried forward to 2024. Subtract line 6 from line 3. If zero or less, enter -0-.....	7	232,947.
8 Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions.....	8	78.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form **4952** (2023)

Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue ServiceSee separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to www.irs.gov/Form8582 for instructions and the latest information.

2023

Attachment
Sequence No. 858

Name(s) shown on return

NAOMI BAR-LEV

Identifying number

Part I 2023 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see *Special Allowance for Rental Real Estate Activities* in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a))	1a		
1b	Activities with net loss (enter the amount from Part IV, column (b))	1b	115,505.	
1c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	151,457.	
1d	Combine lines 1a, 1b, and 1c	1d		-266,962.

All Other Passive Activities

2a	Activities with net income (enter the amount from Part V, column (a))	2a		
2b	Activities with net loss (enter the amount from Part V, column (b))	2b		
2c	Prior years' unallowed losses (enter the amount from Part V, column (c))	2c		
2d	Combine lines 2a, 2b, and 2c	2d		

3	Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used.	3		-266,962.
---	--	---	--	-----------

- If line 3 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the smaller of the loss on line 1d or the loss on line 3	4	266,962.
5	Enter \$150,000. If married filing separately, see instructions	5	150,000.
6	Enter modified adjusted gross income, but not less than zero. See instructions.	6	
7	Subtract line 6 from line 5	7	150,000.
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions.	8	25,000.
9	Enter the smaller of line 4 or line 8. If line 3 includes any CRD, see instructions.	9	25,000.

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total	10	
11	Total losses allowed from all passive activities for 2023. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return.	11	25,000.

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
RENTAL PROPERTY- 100% RENTAL		115,505.	151,457.		266,962.
Total. Enter on Part I, lines 1a, 1b, and 1c...		115,505.	151,457.		

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2023)

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 2a, 2b, and 2c...					

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
RENTAL PROPERTY- 100% RENTAL	SH E LN 22	266,962.	1.000000	25,000.	241,962.
Total		266,962.	1.00	25,000.	241,962.

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
RENTAL PROPERTY- 100% RENTAL	SCH E LN 22	241,962.	1.000000	241,962.
Total		241,962.	1.00	241,962.

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
RENTAL PROPERTY- 100% RENTAL	SCH E LN 22	266,962.	241,962.	25,000.
Total		266,962.	241,962.	25,000.

Form 8582 (2023)

Part IX Activities With Losses Reported on Two or More Forms or Schedules. See instructions.

	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Name of activity:					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Total		0.	1.00	0.	0.
Name of activity:					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule.....					
b Net income from form or schedule.....					
c Subtract line 1b from line 1a. If zero or less, enter -0-.....					
Total		0.	1.00	0.	0.

Form 8582 (2023)

Form **8995****Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2023Department of the Treasury
Internal Revenue ServiceAttach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

NAOMI BAR-LEV

Your taxpayer identification number

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	BANKERS HILL VINTAGE		-462.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2	-462.	
3	Qualified business net (loss) carryforward from the prior year.	3	(0.)	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0.	
5	Qualified business income component. Multiply line 4 by 20% (0.20).	5	0.	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).	6	0.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.	7	(0.)	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20).	9	0.	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9.	10	0.	
11	Taxable income before qualified business income deduction (see instructions).	11	0.	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions).	12	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0.	
14	Income limitation. Multiply line 13 by 20% (0.20).	14	0.	
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions).	15	0.	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(462.)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	(0.)	

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8995 (2023)

2023

FEDERAL STATEMENTS

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NAOMI BAR-LEV

2/24/25

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STATEMENT 1
SCHEDULE 1, LINE 8A
COMPUTATION OF 2023 TAXABLE INCOME FOR NOL UTILIZATION

TAXABLE INCOME	-192,238.
PLUS: NOL CARRYOVERS FROM 2010 AND LATER YEARS	146,828.
2023 TAXABLE INCOME BEFORE NOL DEDUCTION	<u>-45,410.</u>

STATEMENT 1
SCHEDULE 1, LINE 8A
2010 NOL UTILIZATION

INITIAL LOSS	
NOL CARRYOVER AVAILABLE IN 2023	39,291.
	8,095.
MODIFIED TAXABLE INCOME (FROM LINE 9 BELOW)	
NOL ABSORBED THIS YEAR	0.
	0.
TAXABLE INCOME AFTER NOL DEDUCTION	
NOL CARRYOVER TO 2024	0.
	8,095.

WORKSHEET 2 FOR NOL CARRYOVER
COMPUTED FOR FIRST NOL THAT REDUCES TAXABLE INCOME BELOW ZERO
PER IRS PUBLICATION 536

NOL YEAR: 2010
USE YOUR 2023 FORM 1040 OR FORM 1040NR TO COMPLETE THIS WORKSHEET

1. NOL DEDUCTION FOR THE NOL YEAR ENTERED ABOVE	8,095.
2. TAXABLE INCOME BEFORE THE NOL DEDUCTION FOR 2023	-45,410.
3. NET CAPITAL LOSS DEDUCTION	0.
4. GAIN EXCLUDED ON SALE OF SMALL BUSINESS STOCK	0.
5. DOMESTIC PRODUCTION ACTIVITIES DEDUCTION	0.
6. QUALIFIED BUSINESS INCOME DEDUCTION	0.
7. ADJUSTMENTS TO ADJUSTED GROSS INCOME	0.
8. ADJUSTMENTS TO ITEMIZED DEDUCTIONS (LINE 27)	0.
9. MODIFIED TAXABLE INCOME	0.
10. NOL CARRYOVER TO 2024	0.
	8,095.

STATEMENT 1
SCHEDULE 1, LINE 8A
2011 NOL UTILIZATION

INITIAL LOSS	
NOL CARRYOVER AVAILABLE IN 2023	12,763.
	12,763.
TAXABLE INCOME BEFORE NOL DEDUCTION	
NOL ABSORBED THIS YEAR	0.
	0.
TAXABLE INCOME AFTER NOL DEDUCTION	
NOL CARRYOVER TO 2024	0.
	12,763.

2023**FEDERAL STATEMENTS****PAGE 2****CLIENT 708****NAOMI BAR-LEV**

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**STATEMENT 1
SCHEDULE 1, LINE 8A
2012 NOL UTILIZATION**

INITIAL LOSS	33,001.
NOL CARRYOVER AVAILABLE IN 2023	33,001.
TAXABLE INCOME BEFORE NOL DEDUCTION	0.
NOL ABSORBED THIS YEAR	0.
TAXABLE INCOME AFTER NOL DEDUCTION	0.
NOL CARRYOVER TO 2024	33,001.

**STATEMENT 1
SCHEDULE 1, LINE 8A
2013 NOL UTILIZATION**

INITIAL LOSS	40,761.
NOL CARRYOVER AVAILABLE IN 2023	40,761.
TAXABLE INCOME BEFORE NOL DEDUCTION	0.
NOL ABSORBED THIS YEAR	0.
SECTION 1411 (FORM 8960) NOL ABSORBED THIS YEAR	0.
TAXABLE INCOME AFTER NOL DEDUCTION	0.
NOL CARRYOVER TO 2024	40,761.
SECTION 1411 (FORM 8960) NOL CARRYOVER TO 2024	13,058.

**STATEMENT 1
SCHEDULE 1, LINE 8A
2016 NOL UTILIZATION**

INITIAL LOSS	27,207.
NOL CARRYOVER AVAILABLE IN 2023	27,207.
TAXABLE INCOME BEFORE NOL DEDUCTION	0.
NOL ABSORBED THIS YEAR	0.
SECTION 1411 (FORM 8960) NOL ABSORBED THIS YEAR	0.
TAXABLE INCOME AFTER NOL DEDUCTION	0.
NOL CARRYOVER TO 2024	27,207.
SECTION 1411 (FORM 8960) NOL CARRYOVER TO 2024	24,999.

2023

FEDERAL STATEMENTS

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NAOMI BAR-LEV

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STATEMENT 1
SCHEDULE 1, LINE 8A
2017 NOL UTILIZATION

INITIAL LOSS	25,001.
NOL CARRYOVER AVAILABLE IN 2023	25,001.
TAXABLE INCOME BEFORE NOL DEDUCTION	0.
NOL ABSORBED THIS YEAR	0.
SECTION 1411 (FORM 8960) NOL ABSORBED THIS YEAR	0.
TAXABLE INCOME AFTER NOL DEDUCTION	0.
NOL CARRYOVER TO 2024	25,001.
SECTION 1411 (FORM 8960) NOL CARRYOVER TO 2024	25,000.